CITY OF EAU CLAIRE

TABLE 23 - WATER UTILITY - LARGEST SYSTEM CUSTOMERS December 31, 2004

<u>Customer</u>	Gallons Billed	% of Total	Amount Billed	% of Total
Nestles Food Company	220,646,536	8.1%	\$255,717	4.7%
Cascade Tissue	122,254,616	4.5%	142,741	2.6%
Hutchinson Technology	75,815,036	2.8%	90,769	1.7%
University of Wisconsin-Eau Claire	74,056,488	2.7%	118,185	2.2%
American Phoenix	51,242,488	1.9%	62,177	1.2%
Sacred Heart Hospital	44,002,596	1.6%	56,888	1.1%
Luther Midelfort-Mayo Health	42,603,088	1.6%	64,850	1.2%
Eau Claire School District	29,727,764	1.1%	51,039	0.9%
3M	24,203,784	0.9%	33,524	0.6%
Huebsch Laundry Co.	11,448,888	0.4%	16,365	0.3%
Oakwood Village	11,433,928	0.4%	15,959	0.3%
Subtotal	707,435,212	26.0%	908,214	16.8%
All other customers	2,016,613,788	74.0%	4,490,385	83.2%
Total	2,724,049,000	100.0%	\$5,398,599	100.0%

Source: Customer Services - City of Eau Claire